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— FORTY-SECOND —

ANNUAL REPORT JULY 1991 — JUNE 1992

ROYAL
ONTARIO
MUSEUM

MUSÉE
ROYAL DE
L'ONTARIO

— QUARANTE-DEUXIÈME —

RAPPORT ANNUEL JUILLET 1991 — JUIN 1992

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FORTY-SECOND
ANNUAL REPORT
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The Royal Ontario Museum is an agency of the
Ontario Ministry of Culture and Communications.

Le Musée royal de l'Ontario est un organisme du ministère
de la Culture et des Communications de l'Ontario.

Printed and bound in Canada/Imprimé et relié au Canada

Royal Ontario Museum
Musée royal de l'Ontario
100 Queen's Park
Toronto, Ontario
M5S 2C6

ISSN 0082-5115

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MUSEUM
—
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REPORT OF THE CHAIRMAN OF THE BOARD OF TRUSTEES OF THE ROYAL ONTARIO MUSEUM

To His Honour
The Lieutenant Governor in
Council

It is a pleasure to report to you that, at a time when many cultural organizations were faced with dire problems, the Royal Ontario Museum ended the fiscal year with many positive initiatives in place, and with a balanced budget. My predecessor, Tom Kierans, is responsible for many of the directions that the Museum will follow in coming years. Because of his increasing commitments to the nation's constitutional issues, Mr Kierans had to leave his post of chairman of the Board of Trustees in January at which time I was appointed acting chairman and retroactively chairman, by order in council, on 9 July 1992. During his two-and-a-half years on the job, Mr Kierans not only helped to solve many of the institution's administrative problems, he also was committed to laying the groundwork for the ROM Foundation, an independent legal entity dedicated to raising funds for the Museum.

Although pressures on government have led to diminished financial support, the ROM balanced its budget through a self-help approach, which successfully combined careful management with effective generation of income from retail and fundraising sources. Such efforts were greatly enhanced by the opening of the superb Ancient Egypt and Nubia Galleries, which were enthusiastically received by the general and scholarly publics alike. A highly effective and award-winning advertising campaign, which promoted the Museum's permanent galleries, contributed to an overall annual increase of eight per cent in attendance at all Museum buildings, programs, and events. At the main building alone, attendance was up by nineteen per cent.

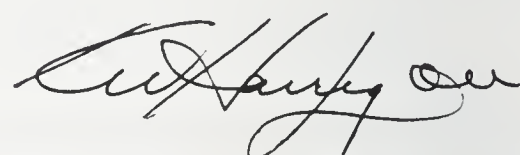
The Museum's rapport with the public is one of mutual giving. This year marked the fortieth anniversary of the ROM's Sigmund Samuel Building, named for the great philanthropist who, with donations of gifts and funds, started the institution's Canadiana collections.

Through the efforts of many very generous donors, work began

on the Museum's new Heritage Floor, which will bring together New World Archaeology, Ethnology, Canadiana, and the Institute of Contemporary Culture galleries with the Heritage Gallery of Canada's Peoples. The creation of the Heritage Floor and the ROM's newly established association with the Multicultural History Society of Ontario will give visitors the opportunity to appreciate the rich and diverse cultural history of this country.

I would like to express my appreciation to the Board of Trustees, including departing board members Douglas Creighton and William L. McDonald, for their outstanding support and for their generous work on behalf of the ROM.

I look forward to the challenging period ahead of us and, despite the economic and budgetary pressures, I believe that the ROM can continue to grow and prosper.



August 1992 Kenneth Harrigan



Lève-toi donc et marche jusqu'au Musée.

Passersby could not miss the eye-catching billboard announcing the opening of the new Ancient Egypt and Nubia Galleries.

Plus d'un passant est tombé en arrêt devant le panneau publicitaire annonçant l'ouverture des nouvelles Galeries de l'Égypte ancienne et de la Nubie.

RAPPORT DU PRÉSIDENT DU CONSEIL D'ADMINISTRATION DU MUSÉE ROYAL DE L'ONTARIO

À son Honneur
le Lieutenant-gouverneur
en conseil

Je suis très heureux de pouvoir déclarer que dans un contexte où de nombreux organismes culturels ont à faire face à de graves difficultés, le Musée royal de l'Ontario a néanmoins terminé un exercice financier qui s'est distingué par de nombreuses initiatives positives et par un budget équilibré. Sous la présidence de mon prédécesseur, M. Tom Kierans, le Musée a adopté plusieurs lignes directrices qui le guideront au cours des prochaines années. En raison de l'importance croissante de ses engagements sur la scène constitutionnelle nationale, M. Kierans a dû quitter son poste de président du Conseil d'administration au mois de janvier 1992. J'ai alors été nommé président intérimaire, avant d'être rétroactivement désigné président, par décret, le 9 juillet 1992. Au cours de ses deux

années et demie à la présidence, M. Kierans a non seulement contribué à résoudre un bon nombre des difficultés administratives du Musée, mais s'est aussi consacré à établir les fondements d'une entité juridiquement autonome, la Fondation ROM, dont l'objectif est de recueillir des fonds pour le Musée.

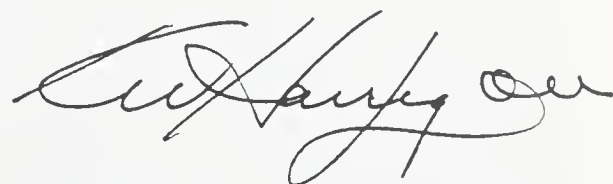
Bien que le contexte actuel ait forcé le gouvernement à réduire sa contribution financière, le ROM a été en mesure d'équilibrer son budget par ses propres moyens à l'aide de saines techniques de gestion et d'un accroissement de revenus généré à la fois par ses activités commerciales et par ses campagnes de financement. Ces efforts ont été grandement facilités par l'ouverture des superbes Galeries de l'Égypte ancienne et de la Nubie, et par l'accueil enthousiaste qu'elles ont suscité tant auprès du grand public que des experts. En outre, une campagne de publicité, primée et très efficace, visant la promotion des galeries permanentes, s'est traduite par une augmentation de huit pour cent de la fréquentation moyenne du public, qu'il s'agisse du nombre de visiteurs aux différents édifices composant le ROM ou de participants à ses programmes et à ses activités. Si l'on ne tient compte que de l'édifice principal, le nombre de visiteurs s'est accru de dix-neuf pour cent.

Le rapport que le Musée entretient avec le public relève du principe de l'échange mutuel. L'année écoulée marque le quarantième anniversaire de l'Édifice

Sigmund Samuel du Musée royal de l'Ontario, nommé ainsi à la mémoire du grand philanthrope dont les dons en objets et en argent ont permis de fonder cet établissement. Grâce aux efforts d'un nombre considérable de généreux donateurs, le Musée a entrepris l'aménagement de l'étage du Patrimoine canadien qui regroupera les galeries de l'Archéologie du Nouveau Monde, de l'Ethnologie, des Collections canadiennes, de l'Institut de culture contemporaine, ainsi que la Galerie du patrimoine des peuples du Canada. La construction de l'étage du Patrimoine canadien et l'entente conclue récemment entre le ROM et la Société d'histoire multiculturelle de l'Ontario permettront aux visiteurs d'apprécier toute la richesse de la diversité culturelle de notre pays.

Je tiens à exprimer ma gratitude aux membres du Conseil d'administration, y compris les membres sortants MM. Douglas Creighton et William L. McDonald, pour leur contribution remarquable et pour le généreux travail qu'ils ont effectué au nom du ROM.

J'anticipe avec enthousiasme les défis qui s'annoncent, convaincu que le ROM saura les relever et poursuivre son essor en dépit des contraintes économiques et budgétaires actuelles.



Août 1992

Kenneth Harrigan

REPORT OF THE DIRECTOR TO THE BOARD OF TRUSTEES

I am very pleased to report that the year 1991–1992 saw very steady progress in the directions outlined in my first report as director last year. Plans are now in place for the completion phase of the Gallery Development Program, which will make all the major Museum spaces open to the public by 1994. Coupled with this is the long-planned “consolidation” of the Canadiana galleries into the main Museum building’s new Canada Heritage Floor, scheduled to open in 1993. Progress on both goes well. January saw the combined opening of the new Ancient Egypt Gallery and the Nubia Gallery, the first in North America. The public was not only delighted to have our mummies on display again, they were fascinated by the galleries’ reconstruction of everyday life in ancient times.

This year’s exhibitions and related programs celebrated cultural diversity, the generosity of the Museum’s donors, and the potential of their donations as exhibition material. *Fiesta del Sol*, a weekend program, featured the art and culture of Toronto’s Latin American community. *Toronto Teenagers:*

Making Choices in the 1990s, the first exhibit of the Institute of Contemporary Culture, displayed diversity within a youth culture. In this the use of electronic media enabled teenagers to express themselves to a wider audience. *An Introduction to Oriental Rugs* showcased the donated collection of Sidney Bregman to illustrate its theme; *Floral Embroidery: Design from an 18th Century Album*, also made possible by a benefactor, was both beautiful and illustrative of European transfer technology of that time; *Words under Glaze: Inscribed Medieval Persian Pottery*, made available by the collector’s family, revealed the extraordinary elegance of the calligraphy of the Koran when inscribed on pottery. *Passionate Pursuit: from Private Collector to Public Patron* celebrated those patrons whose donations have created our rich Canadiana collections. The exhibit also commemorated the fortieth anniversary of the Sigmund Samuel Building, generously provided by Dr Sigmund Samuel, himself a great collector, to house these collections.

The visual arts were featured in the Museum’s Christmas exhibits, the *Art of Babar*; *Picture Toronto*; and *Santa: The Real Thing at the ROM*, a reminder of the potent role of advertising in shaping cultural perceptions. New shows at the McLaughlin Planetarium during the year included *The Missing Universe: the Search for Unseen Matter* and *Changing Worlds: a New Look at Earth-Like Planets*.

Of particular note during 1991–1992 was the very marked increase in the number of visitors to the Museum. Especially heartening was an increase in paid admissions

of almost twenty per cent during a period of recession. This success was a function of the new galleries and active Museum programs, as well as of the “Awareness Campaign” which utilized award-winning advertising designs developed by Geoffrey B. Roche & Partners in association with the Museum’s Marketing and Public Information Department.

The ROM is more than the building at the corner of Bloor Street and Queen’s Park, as its outreach programs to the province of Ontario have proved again and again. The completion during the year of a formal agreement with the Multicultural History Society of Ontario was another promising outward initiative by the Museum. Under the terms of the agreement, exhibit space to be created in the new Canada Heritage Floor will be made available to the Society for a number of its exhibitions, the first of which is anticipated for 1993.

Museums help to preserve and interpret the past and present for the benefit of future generations. A major ROM initiative in this direction has been its participation in the development of a Biodiversity Action Plan for Indonesia, commissioned and paid for by the World Bank. The plan is designed to set priorities for conservation in a country with very limited economic resources but with a wealth of biodiversity that the world is in danger of losing.

In another important ROM initiative, Trudy Nicks, of the Museum’s Department of Ethnology, contributed valuable expertise as co-chair of the Task Force on Museums and First Peoples. Its mission was to develop an ethical

framework and strategies for aboriginal nations to represent their history and culture in concert with cultural institutions. The task force was sponsored by the Assembly of First Nations and the Canadian Museums Association.

The Museum's achievements, however, must be set in the context of increasingly restricted funds for operating expenses. The ROM successfully balanced its budget in 1991-1992 but only at the expense

of discontinuing positions and thereby reducing the services it can provide to visitors and to the public.

Many are to be thanked for the year's successes: Board of Trustees chairman Tom Kierans and his successor, Ken Harrigan, the Museum's corporate patrons, private donors, staff, and the public, whose support, in the form of attendance and membership, and in its involvement in fundraising

events, is invaluable. The support of *all* the community—government, corporations, and individuals—remains essential to the Museum's ongoing initiatives, indeed to its responsibility to the future.

John McNeill

October 1992

John McNeill



Left: In 1991, The Honourable H. N. R. Jackman, Lieutenant Governor of Ontario, donated 5000 toy soldiers to the Museum.

À gauche : En 1991, l'honorable H. N. R. Jackman, Lieutenant-gouverneur de l'Ontario, a fait don de 5 000 petits soldats au Musée.

Right: One of the most popular exhibits in the new Ancient Egypt Gallery recreates a scene of an Egyptian noblewoman at her toilet. Although most of the objects displayed are high quality reproductions, those set on the dressing table, and the wine jug, are genuine.

À droite : Une des présentations les plus populaires de la Galerie de l'Égypte ancienne reconstitue une scène de la vie quotidienne montrant une jeune femme occupée à sa toilette. La plupart des objets exposés sont des reproductions de très haute qualité, excepté ceux figurant sur la coiffeuse, et la jarre de vin, qui eux, sont authentiques.



RAPPORT DU DIRECTEUR AU CONSEIL D'ADMINISTRATION

J'ai le plaisir de vous annoncer que les lignes directrices tracées l'année dernière dans mon premier rapport annuel se sont solidement concrétisées au cours de l'année 1991-1992. Le Programme de développement des galeries entre maintenant dans sa dernière phase ; cette étape finale marquera l'ouverture, dès 1994, de toutes les principales salles du Musée. Parallèlement, nous assisterons au transfert des galeries des Collections canadiennes au nouvel étage du Patrimoine canadien, situé dans l'édifice principal du Musée, dont l'inauguration est prévue en 1993. La réalisation de ces deux programmes d'aménagement est en bonne voie. Au mois de janvier dernier, nous avons assisté à l'ouverture de la Galerie de l'Égypte et à celle de la Nubie, unique en Amérique du Nord. Le public s'est montré enchanté de revoir nos momies, et fasciné par la présentation d'objets témoignant de la vie quotidienne des anciens Égyptiens et Nubiens.

Cette année, les expositions et les programmes y afférents ont mis l'accent sur la diversité culturelle, sur la générosité des donateurs du

Musée et sur l'impact potentiel de leurs dons sur le contenu des expositions futures. Le programme *Fiesta del Sol*, qui a duré toute une fin de semaine, célébrait l'art et la culture de la communauté sud-américaine de Toronto. La première exposition de l'Institut de culture contemporaine, *Adolescents de Toronto : leurs choix dans les années 1990* a présenté les divers courants culturels des jeunes. Dans ce cas précis, l'utilisation des médias électroniques a permis aux adolescents de s'exprimer devant un public plus diversifié. L'exposition *Initiation à l'art du tapis d'Orient* nous a présenté une collection de tapis, don de M. Sidney Bregman, tandis que la superbe exposition *Broderies en fleurs : dessins tirés d'un album du XVIII^e siècle*, également offerte au Musée par un bienfaiteur, a permis d'illustrer les changements technologiques survenus en Europe à cette époque. L'exposition *Mots sous glaçure : céramiques persanes médiévales à décor épigraphique*, don de la famille du collectionneur, a révélé l'extraordinaire élégance de la calligraphie d'inspiration coranique reproduite sur céramique. Quant à l'exposition *Une noble passion : de la collection privée au mécénat*, elle a rendu hommage aux mécènes qui furent à l'origine de nos magnifiques collections canadiennes. Cette exposition commémorait également le quarantième anniversaire de l'Édifice Sigmund Samuel, qui fut offert par M. Sigmund Samuel, Ph. D., lui-même collectionneur de renom, dans le but d'abriter ces collections.

Durant les fêtes de Noël, les arts visuels ont fait l'objet de plusieurs expositions telles *Le monde de Babar*, *Toronto en photos*, sans oublier *Le*

Père Noël - C'est le vrai, au ROM qui soulignait le rôle prépondérant que joue la publicité dans le façonnement de nos perceptions culturelles. Par ailleurs, le Planétarium McLaughlin a présenté de nouveaux spectacles, parmi lesquels *L'Univers invisible : en quête de la masse manquante* et *Mondes en évolution : une exploration des planètes semblables à la Terre*.

Un des points marquants de l'année 1991-1992 a été l'augmentation prononcée du nombre de visiteurs au Musée. Il est en effet très encourageant d'enregistrer un accroissement de près de vingt pour cent des droits d'entrée, surtout en période de récession. Ce succès est dû à la fois à l'inauguration de nouvelles galeries, à une programmation muséale dynamique, ainsi qu'à la campagne de sensibilisation primée entreprise par la compagnie Geoffrey B. Roche & Partners, en collaboration avec le service de Commercialisation et de renseignements au public du Musée.

Les activités du ROM s'étendent bien au-delà de l'édifice situé à l'angle de la rue Bloor et de Queen's Park, comme le prouvent sans cesse les programmes de diffusion externe qui desservent l'ensemble de la province de l'Ontario. De plus, l'entente conclue cette année entre le Musée et la Société d'histoire multiculturelle de l'Ontario représente une importante ouverture vers l'extérieur. Les termes de cet accord prévoient que l'espace aménagé pour les expositions planifiées à l'étage du Patrimoine canadien sera consacré à certaines expositions de la Société, la première étant prévue en 1993.

Les musées ont pour mission de

conserver et d'interpréter le passé et le présent pour le bénéfice des générations futures. Le ROM a fait un grand pas dans cette direction en participant à l'élaboration du Plan d'action de biodiversité pour l'Indonésie, commandité et financé par la Banque mondiale. Ce plan doit déterminer les priorités à donner à la conservation des espèces dans un pays aux ressources économiques limitées, mais riche en une diversité biologique malheureusement menacée.

Une autre initiative importante du ROM a été menée par M^{me} Trudy Nicks, du Département d'ethnologie du Musée, dont l'expérience professionnelle a été très appréciée lors de son mandat à la coprésidence du Groupe de travail sur les musées et les Premières nations. Ce groupe a eu pour tâche d'instaurer un cadre de travail et

des stratégies éthiques qui permettront aux nations autochtones de présenter leur histoire et leur culture en collaboration avec les institutions culturelles. Le groupe de travail a été parrainé par l'Assemblée des Premières nations et par l'Association des musées canadiens.

Enfin, le Musée doit tenir compte, dans ses réalisations, d'une diminution croissante des fonds de dépenses de fonctionnement. Si le ROM a pu équilibrer son budget en 1991-1992, ce n'est qu'au prix de suppressions de postes, ce qui a entraîné une diminution des services offerts aux visiteurs et au public.

Nombreux sont ceux que je tiens à remercier pour les grandes réalisations de l'année : le président du Conseil d'administration, M. Tom Kierans et son successeur M. Ken

Harrigan, les mécènes, les donateurs privés et d'entreprises, l'ensemble du personnel et surtout le public, dont le soutien, tant au niveau de l'achat de billets d'entrée ou de cartes de membres, que de sa participation aux campagnes de financement, fut inestimable. L'appui de la collectivité dans son ensemble, qu'il s'agisse du gouvernement, des entreprises ou des particuliers, reste primordial pour que le Musée assure la continuité de ses activités en cours, et ses responsabilités face à l'avenir.

John McNeill

Octobre 1992 John McNeill

Mary Allodi, curator in charge of the Museum's Canadiana Department, shows some of the paintings currently in storage. Paintings and many other artifacts will be on display in the galleries of the new Canadian Heritage Floor.

M^{me} Mary Allodi, conservatrice en chef du Département des collections canadiennes, montre certaines des peintures actuellement en réserve. Des tableaux et d'autres objets seront exposés dans les galeries du nouvel étage du Patrimoine des collections canadiennes.



BEQUESTS, DONATIONS, AND GRANTS TO THE ROYAL ONTARIO MUSEUM

1 July 1991 to 30 June 1992

LEGS, DONATIONS REÇUS PAR LE MUSÉE ROYAL DE L'ONTARIO

Du 1^{er} juillet 1991 au 30 juin 1992

The Museum wishes to thank all those who have contributed to the Future Fund Today—ROM Endowment, the ROM Galleries Campaign, and the many other areas of the Museum that have been supported. It is a pleasure to list members of the Royal Terrace Club, Royal Corporate Circle, Director's Circle, and Museum Circle, as well as foundations contributing in excess of \$250 and those who have contributed to the enrichment of our collections with gifts-in-kind. The listing reflects the Museum's most recent records. In the event of an error or omission, please contact the ROM Foundation Office, 586-5700.

The Museum also wishes to express its appreciation to all the many friends and members of the ROM who have contributed. Their donations are both needed and valued, but their names are too numerous to be recorded here.

Le Musée désire remercier tous ceux et celles qui ont contribué au Fonds pour l'avenir — Fonds de dotation du ROM, à la Campagne de financement des galeries du ROM et à de nombreux autres secteurs d'activités du Musée. Nous sommes heureux de présenter la liste des membres du Club royal des terrasses, du Club royal des entreprises, du Cercle du directeur, du Cercle du Musée, ainsi que de toutes les fondations qui ont fait des dons de plus de 250 dollars et de toutes les personnes qui ont contribué à l'enrichissement de nos collections par des dons d'objets. Cette liste a été établie à l'aide des plus récents registres du Musée. En cas d'erreur ou d'omission, veuillez communiquer avec le Bureau de la Fondation ROM, au (416) 586-5700.

Le Musée désire en outre exprimer sa reconnaissance aux nombreux membres et amis du ROM pour leurs contributions. Leurs dons sont à la fois précieux et appréciés, mais la liste complète est trop longue pour figurer ici.

Royal Terrace Club/ Club royal des terrasses

The following members of the Royal Terrace Club have pledged at least \$5000 over five years to the ROM.

Les membres suivants du Club royal des terrasses se sont engagés à verser, au ROM, au moins 5 000 dollars sur une période de cinq ans.

Mr & Mrs A. Bram Appel
Mr & Mrs M. G. Appel
Alison Arbuckle Fisher
Mr & Mrs W. James Armstrong
Mr Dennis Austin

Mr & Mrs Edward Paul Badovinac
Charles & Marilyn Baillie
Mr & Mrs St. Clair Balfour
Mr & Mrs William Southam Balfour
Ron D. Barbaro
Robert Barnett & Leslie Montgomery
Mrs Sonja Bata
Mr Ian Bayer
Mr & Mrs Allan L. Beattie
Dr Michael J. Bederman
Mr & Mrs Norman B. Bell
Mr & Mrs R. Murray Bell

Stanley J. Bell
Peter & Joan Benjamin
Mr & Mrs Avie Bennett
Mrs J. H. Bennett
Nani & Austin Beutel
Mr & Mrs John L. N. Bitove
Elizabeth Blackstock
Lawrence & Frances Bloomberg
Mr & Mrs Eugene E. Boccia
Mr & Mrs S. Bojman
Beatrice M. Boracchla,
Mrs James George Borack
Mr & Mrs Murray Bosley
Dr. E. L. Bousfield
Lisa & Walter Bowen
Mrs John Bradshaw
Barbara & Michael Bregman
John E. Brent
Mr & Mrs Lawrence A. Brenzel
Mr & Mrs P. N. Breyfogle
Ms Andrea Bronfman
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Mr & Mrs Michael Burns
Mr & Mrs J. A. Burnside
George & Martha Butterfield

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McNeill, Dr John, director
Robertson, Mr John, assistant to the director

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McClean, Ms Bonnie, administrative coordinator
Shoreman, Mr Michael, associate director
Takaki, Mr William, assistant to the associate director

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Pamboukdjian, Mary, administrative assistant
Mandarino, Dr Joseph, acting associate director

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Mitchell, Mr Don, associate director

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Freeman, Ms Ruth, secondment, MCC
Govan, Ms Irena, project manager
Johnson, Ms Lorna, project manager
Moore, Mr Tim, manager, special projects
Osborne, Ms Patricia, administrative assistant
Petri, Mr Stephen, project manager, design specialist
Rahimi, Mr Dan, senior project manager
Smith, Ms Laura, department secretary

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Osborne, Ms Patricia, administrative assistant

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Rodgers, Ms Marilyn, administrative assistant

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Poultney, Mr Andrew, manager, facilities—trades
Shaikoli, Mr Al, head
Sutherland, Ms Ellen, department assistant
Wolstenholme, Ms Diane, programs administrator

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Caissie, Mr Emile, maintenance mechanic
Campbell, Mr Andrew, carpenter
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Thomson, Mr James, engineer
Webb, Mr Warren, maintenance mechanic
Zabella, Mr Anthony, maintenance mechanic

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Services techniques
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Collins, Ms Marianne, artist
Del Degan, Ms Maureen, exhibit preparator
Dreager, Mr Randy, audio-visual coordinator
Dyer, Mrs Jill, graphic designer-signage
Garvin, Mr Dave, exhibit preparator
Godin, Mr Bernard, exhibit preparator

Guenther, Miss Georgia, artist
Hockley, Mr Kevin, taxidermist
Love-Symonds, Mr John, art exhibit technician
O'Connor, Mr Gerald, exhibit preparator
Palmer, Mr Chris, exhibit preparator
Peverley, Mr Mel, exhibit preparator
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Walsh, Mr Robert, exhibit preparator
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Graesser, Mr William, head
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Leonard, Mr Jason, mail clerk/messenger
Maynard, Mrs Constance, manager, treasury services
Mazerolle, Ms Cheryl, accounts payable clerk
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Milana, Mr David, purchasing officer
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Wilburn, Mr Eugene, senior systems analyst

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Fava, Mr Antonio, service worker

Fernandes, Mrs Maria, service worker
 Freitas, Mrs Maria, service worker
 Galati, Mr Antonio, lead hand service worker
 Galati, Mr Giuseppe, security officer
 Gois, Mrs Maria, service worker
 Hacker, Mr Aron, security officer
 Hanik, Mr Anthony, security officer
 Harrison, Mr Anthony, security officer
 Koroll, Ms Laurie, security officer
 MacDonald, Mr Thomas, security supervisor
 MacLean, Mr James, security officer
 Mariotti, Mr Tony, security officer
 Martin, Mr Andrew, security officer
 Matos, Mrs Julieta, lead hand service worker
 McArthur, Mr Brian, service worker
 Medeiros, Mr Joe, lead hand service worker
 Melo, Mr Jose, service worker
 Mendes, Mrs Isabel, service worker
 Monterrosa, Mrs Carmen, service worker
 Mughal, Mr Nazir, security officer
 Nancoo, Mr Franklin, service worker
 Nasato, Mrs Andreana, service worker
 Nasato, Mr Domingo, security officer
 Padmore, Mr Darren, service worker
 Perrott, Ms Anne, security officer
 Petersen, Mr Frank, assistant head
 Quintal, Ms Lina, service worker
 Riçe, Mr David, security officer
 Rodden, Mr Mark, security officer
 Sander, Mr Ronald, lead hand service worker
 Selman, Mr Allan, security officer
 Shepherd, Mr Paul, security officer
 Shim, Mrs Donna, service worker
 Sideris, Mrs Maria, service worker
 Soofi, Mr Tahir, security officer
 Stefanovski, Mr Steve, service worker
 Tam, Mr Wallace, security officer
 Topovich, Mr Mike, security officer
 Turcotte, Mr Thomas, security officer
 Valente, Mr Frank, service worker
 Vecchio, Mr Jack, head
 Watt, Ms Linda, security officer
 Weissbart, Mr Josef, security officer

CURATORIAL DEPARTMENTS/ Départements de la conservation

ART AND ARCHAEOLOGY/ Art et Archéologie

Canadiana/Département des collections canadiennes

Allodi, Mrs Mary, curator in charge
 Baum, Ms Carol, technician
 Hambleton, Ms Isabelle, information clerk
 Holmes, Miss Janet, curatorial assistant
 Maw, Ms Deborah, technician
 Smith, Mrs Karen, departmental assistant
 Webster, Mr Donald, curator

Egyptian

Department/Département des antiquités égyptiennes

Gromow-Jarek, Mrs Annette, departmental assistant
 Grzymiski, Dr Krzysztof, associate curator
 Hollett, Mr Alan, technician
 Millet, Dr Nicholas, curator in charge
 Shaw, Ms Roberta, curatorial assistant

Ethnology Department/ Département d'ethnologie

Brownstone, Mr Aaron, curatorial assistant
 Fuchs, Dr Helmuth, curator
 Hayes, Ms Mary, technician
 Johnston, Mr Basil, lecturer
 Lister, Mr Kenneth, curatorial assistant
 McCracken, Dr Grant, curator (on leave)
 McDonald, Dr James, associate curator
 Nicks, Dr Trudy, associate curator in charge
 Poles, Ms Gisela, data entry clerk
 Rajic, Ms Angela, departmental assistant

European Department/ Département européen

Bernaus, Ms Sandra, technician
 Collinson, Dr Howard, associate curator
 Kaellgren, Dr Peter, associate curator in charge
 Keeble, Mr Corey, associate curator
 Lowther-Munroe, Mrs Torrie, technician
 Musselwhite, Mr Brian, curatorial assistant
 Rilett, Ms June, departmental assistant

Far Eastern Department/ Département de l'Extrême-Orient

Dohrenwend, Dr Doris, associate curator in charge
 Howard, Mr Jack, librarian
 Hsu, Dr James, curator
 Irwin, Mrs Sara, technician
 Parker, Ms Jeannie, technician
 Proctor, Mrs Patty, curatorial assistant
 Stephen, Mrs Barbara, curator
 Tsang, Dr Ka Bo, curatorial assistant
 Wrangham, Ms Sue, department secretary
 Wylie, Mr Hugh, curatorial assistant

Greek and Roman Department/ Département des antiquités grecques et romaines

Denis, Mr Paul, curatorial assistant
 Easson, Mrs Alison, associate curator in charge
 Leipen, Mrs Neda, curator emeritus
 Margani, Ann, department secretary
 Rix, Mr Wayne, technician

New World Archaeology Department/Département d'archéologie du Nouveau Monde

Daniels, Ms Peta, technician
 Hustiu, Mr Emil, artist
 Jhirad, Mrs Naomi, departmental assistant
 Kapches, Dr Mima, associate curator
 MacLaughlin, Ms Anne, technician
 Pendergast, Dr David, curator in charge
 Storck, Dr Peter, curator

Textile Department/ Département des textiles

Elliott, Ms Shannon, technician
 Ferguson, Mrs Greta, departmental assistant
 Hood, Dr Adrienne, assistant curator in charge
 Liivandi, Ms Anu, curatorial assistant
 Mackie, Miss Louise, curator
 Meiklejohn, Ms Heather, curatorial consultant
 Sheng, Dr Angela, assistant curator

West Asian Department/ Département de l'Asie occidentale

Ciuk, Mr Krzysztof, curatorial assistant
 Golombek, Dr Lisa, curator in charge
 Hart, Mrs Bardy, departmental assistant
 Keall, Dr Edward, curator
 Mason, Mr Robert, technician
 Pratt, Mr William, technician
 Young, Dr T. Cuyler, Jr., director emeritus and curator

Institute of Contemporary Culture/Institut de culture contemporaine

Brown, Mr Jeffrey, research fellow (position vacant), head

SCIENCES

Botany Department/ Département de botanique

Barbour, Mr Kenneth, technician
 Dickinson, Dr Timothy, associate curator in charge
 Krug, Dr J. C., research fellow
 McAndrews, Dr John, curator
 Metsger, Ms Deborah, curatorial assistant
 Ross, Mrs Jeanette, departmental assistant
 Siddiqi, Mrs Darakhshan, technician

Entomology Department/ Département d'entomologie

Darling, Dr D. Christopher, associate curator in charge
 Frania, Dr Henry E., post doctoral research associate
 Hubley, Mr Bradley R., technician

MacCulloch, Mrs Patricia W., curatorial assistant
 Morris, Ms Dael E., technician
 Rutland, Miss Catherine, departmental assistant
 Stephens-Bourgeault, Mrs Patricia, scientific illustrator
 Thomson-Delaney, Ms Julie, research assistant
 Wahba, Dr Mahmoud, post doctoral research associate
 Wiggins, Dr Glenn, curator

Geology Department/ Département de géologie

Amelin, Mr Jurii, post doctoral fellow
 Bushell, Mrs Sandra, cataloguer
 Chen, Mr Yadong, post doctoral fellow
 Corfu, Dr Fernando, O.G.S. geochronologist
 Coutinho, Miss Margaret, department secretary
 Grant, Mrs Joyce, departmental assistant
 Heaman, Dr Larry, post doctoral fellow
 Krogh, Dr Thomas, curator in charge
 Lumbers, Dr Syd, curator
 Podstawskyj, Mr Bohdan, electronics technician
 Tahiste, Mr Raivo, geology research technician
 Vertolli, Mr Vincent, curatorial assistant
 Wasteney, Hardolph, geochronology researcher

Ichthyology & Herpetology Department/Département d'ichtyologie et d'herpétologie

Burridge, Ms Mary, curatorial assistant
 Crossman, Dr Edwin, curator
 Ditz, Ms Karen, secretary
 Holm, Mr Erling, curatorial assistant
 MacCulloch, Mr Ross, curatorial assistant
 Murphy, Dr Robert, associate curator in charge
 Rouse, Ms Margaret, technician
 Winterbottom, Dr Richard, curator

Invertebrate Palaeontology Department/Département de paléontologie des invertébrés

Burke, Miss Joan, departmental assistant
 Collins, Dr Desmond, curator in charge
 David, Ms Kathryn, technician
 Eley, Mrs Betty, research assistant
 Fenton, Mr Peter, technician
 Purnell, Dr Mark, post doctoral fellow
 Rudkin, Mr David, curatorial assistant
 von Bitter, Dr Peter, curator
 Waddington, Mrs Janet, curatorial assistant

Invertebrate Zoology
Department/Département de zoologie des invertébrés
 Byers, Ms Sheila, curatorial assistant
 Calder, Dr Dale, curator
 Coates, Ms Kathryn, associate curator in charge
 Ruddell, Barbarann, department secretary
 Stacey, Mr Don, technician
 Zubowski, Ms Maureen, technician

Mammalogy Department/ Département de mammalogie
 Borack, Mr James, technician
 Eger, Dr Judith, associate curator
 Engstrom, Dr Mark, associate curator in charge
 Ferguson, Mr Lloyston, technician
 Hlywka, Ms Wendy, technician
 Lim, Mr Burton, curatorial assistant
 Lortie, Miss Liliane, technician
 Pankewycz, Ms Christine, departmental assistant
 Woodward, Ms Susan, curatorial assistant

Mineralogy Department/ Département de minéralogie
 Back, Mr Malcolm, technician
 Gait, Dr Robert, curator
 Mandarin, Dr Joseph, curator
 Ottaway, Ms Terri, technician
 Ramik, Mr Robert, technician
 Sturman, Mr Darko, associate curator
 Wicks, Dr Frederick, curator in charge
 Young, Ms Debra, departmental assistant

Ornithology Department/ Département d'ornithologie
 Ayley, Ms Catherine, departmental assistant
 Baker, Dr Allan, curator in charge
 Barlow, Dr Jon, curator
 Birt, Dr Tim, post doctoral fellow
 Dick, Mr James, curatorial assistant
 Fazio, Xavier, research assistant
 Freisen, Dr Vicki, post doctoral fellow
 Haddrath, Mr Oliver, technician
 James, Dr Ross, associate curator
 Lynch, Dr Alejandro, post doctoral fellow
 Millen, Mr Bradley, technician
 Murphy, Mr Glenn, technician
 Peck, Mr Mark, technician

Vertebrate Palaeontology
Department/Département de paléontologie des vertébrés
 Iwama, Mr Brian, technician
 McGowan, Dr Chris, curator in charge
 Morrison, Mr Ian, technician
 Nicklin, Mr Ian, machinist
 Seymour, Mr Kevin, curatorial assistant
 Skrabec, Ms Catherine, departmental assistant

Sues, Dr Hans-Dieter, associate curator

CURATORIAL SERVICE **DEPARTMENTS/Division de la conservation**

Collections Management/ Gestion des collections
 Heimbecker, Mrs Pat, office coordinator
 Yamamoto, Mr Tosh, head

Conservation
 Cowan, Ms Janet, paper conservator
 Coxon, Ms Helen, conservator
 Dziadowiec, Mrs Ewa, ceramics conservator
 Fenn, Ms Julia, ethnographic conservator
 Krasuski, Mrs Izabella, textile conservator
 McKay, Ms Diane, paintings conservator
 Neatby, Ms Barbara, assistant documentation officer
 Richardson, Ms Susan, documentation officer
 Stock, Miss Susan, archaeological metals conservator
 Tokarek, Mr Raymond, furniture, wood artifacts conservator
 Toogood, Mr Christopher, metals conservator
 Webb, Ms Marianne, decorative arts conservator

Library and Archives/ Bibliothèque et Archives
 Doig, Ms Mary, library technician
 Goodwin, Ms Charlotte, library technician
 Guthrie-McNaughton, Mrs Isabella, librarian
 Hick, Ms Sharon, librarian
 Matthews, Julia, head librarian
 Ramjass, Mrs Champa, library technician
 Rittersporn, Miss Judy, library technician
 Smith, Arthur, associate librarian
 Todd, Ms Dorothea, library technician
 Wu, Ms Irene, library technician

Registration/Enregistrement
 Bahal, Mr Nur, registration assistant
 Boyle, Mr Brian, photographer
 Burbank, Ms Ronnie, registration assistant
 Conliffe, Ms Gillian, loans coordinator
 Fanuzzi, Ms Lisa, data entry clerk
 Friedman, Mr Gary, computerized records coordinator
 Knox, Ms Elizabeth, registration assistant
 Lorimer, Mr Thomas, registration assistant
 McEachern, Ms Cara, acquisitions/ records coordinator
 Moore, Miss Marili, collections management technician

Nighman, Ms Leanne, departmental assistant
 Pearson, Ms Gillian, registrar
 Shimwell, Mrs Deirdre, departmental secretary
 Thompson, Ms Melissa, registration assistant

DEVELOPMENT & MEMBERSHIP/Expansion et Adhésions

Development Office/ Services d'expansion
 Baker, Mrs Carol, office supervisor
 Boston, Ms Barbara, department secretary
 Corrigan, Ms Maureen, project assistant, rom enterprises
 Govan, Ms Julie, accounting/WP clerk
 Gregoire, Ms Deborah, data entry clerk
 Howard, Mr Robert, associate director, development and membership
 Ihasz, Ms Claire, development activities coordinator
 Kilapong, Ms Onny, functions manager
 Morris, Ms Hermilyn, receptionist/data entry clerk

Marketing & Public Information/Commercialisation et renseignements au public
 Baumgarten, Ms Michele, marketing coordinator
 Bittle, Ms Trilby, head and acting manager, media relations
 Boily, Ms Pauline, reception—ROM admissions (bilingual)
 Bradley, Ms Eilleen, switchboard
 David, Ms Erika, publicist
 Gerrish, Ms Joanne, promotions coordinator—Gardiner
 Krever, Ms Catherine, publicist
 Leaper, Ms Nicole, marketing coordinator
 Longmore, Ms Anne, manager, advertising & promotions
 Mardus, Ms Helen, reception—ROM admissions
 Mark, Ms Luna, reception—ROM admissions
 Meale, Ms Mary Lou, office assistant—accounting
 Mroz, Ms Laurie, marketing assistant
 Rae, Ms Valerie, media relations assistant
 Trojman, Ms Estrella, reception—ROM admissions (bilingual)
 Wisner-Thomson, Ms Rike, manager, visitor services

Membership Services/ Service des adhésions
 Barnes, Ms Julie, special events administrator
 Barrett, Ms Elizabeth, head
 Charing, Mrs Jean, coordinator, membership services
 Jen, Mr Calvin, accounting/ word processing clerk

Parkes, Ms Suzanne, department secretary

HUMAN RESOURCES/ Ressources humaines
 David, Ms Miriam, human resources assistant
 McClellan, Ms Cheryl, manager, labour relations and recruiting
 Mitchell, Mr Don, associate director
 Riccardi, Ms Elsebeth, manager, compensation
 Stitt, Ms Shirley, personnel administrator
 Vollick, Mr Wayne, health and safety coordinator

PUBLIC PROGRAMS/ Division des programmes

Education Services/ Service éducatifs
 Barton, Mrs Carol, administrative manager
 Breton, Ms Jacqueline, bilingual teacher
 Chrysler, Miss Alice, teacher
 Davis, Mrs Mary, receptionist
 Fernandez, Ms Melanie, discovery gallery coordinator
 Gahm, Ms Nancy, teacher
 Gibson-Kirwin, Ms Gayle, teacher
 Jenkins, Mrs Marilyn, teacher
 MacDonald, Ms Elisa, department secretary
 McArton, Ms Elizabeth, bilingual teacher
 Miles, Mr Ronald, head
 Paul, Ms Cidalia, school visits coordinator
 Paul, Ms Monica, scheduling clerk
 Rinaldo, Mr David, coordinator, outreach education

Exhibit & Outreach Services/Services des expositions et de diffusion externe
 Baker, Mr William, outreach supervisor of technical services
 Boyer-Tarlo, Ms Danielle, exhibit designer
 Buerschaper, Mr Peter, head
 Cain, Ms Kathie, circulation coordinator, travelling exhibits
 Fregonese, Mr Enzo, design technologist
 Herbener, Ms Kim, graphic designer
 Johnson, Ms Rita, editor/interpreter
 Jurkowski, Ms Mary, departmental assistant
 LaFleur, Mr Marcel, museumobile host/guide
 Lahey, Mr Richard, editor/interpreter
 Lau, Ms Fonny, graphic designer
 Leblanc, Mr Darren, museumobile host/guide
 Lee, Ms Fang-Pin, exhibit designer
 Lockett, Mrs Christine, secondment
 Mark, Ms Mary, exhibit designer
 Medley, Mr Andrew, exhibit designer
 Ng, Mr David, graphic designer

Becquet, Ms Martine, head
Combret, Ms Hélène, revisor

Baillargeon, Mr Robert, photographer
Beckford, Ms Ceceil, receptionist
Billinger, Mr Dieter, electronics technician

Clarke, Dr Thomas, head
Danna, Mr Mychael, music producer
Edwards-Davies, Mrs Judy,
planetarium assistant
Geromella, Ms Nancy, ticket seller
Gomes, Mr Carlos, planetarium
technician
Hansen, Mr Troy, assistant manager,
operations
Ireland, Mr William, graphic artist
Jessop, Mr Frederick, technical
supervisor
Kinsman, Mr David, manager,
planetarium operations
Mariotti, Mrs Lucy, head guide
McDonald, Mr Michael, planetarium
technician
McGregor, Mr Ian, producer
Mozel, Philip, planetarium educator
Prasad, Ms Sandra, guide
Ramkissoon, Ms Joan, guide
Rotundo, Ms Emanuela, advance
booking clerk
Sasaki, Mr Chris, senior producer
Wujec, Mr Tom, producer

Baluk, Ms Ulana, program coordinator
Dewar, Mr Ken, program coordinator
Hayes, Ms Lisa, program assistant
Jefferies, Ms Sue, Gardiner Museum programs coordinator
Kurylo, Ms Lynne, head
Lesychyn, Ms Luba, administrative services coordinator
Toth, Mr Paul, program coordinator
Whittall, Ms Robin, program coordinator

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AUDITORS' REPORT

To the Trustees of The Royal Ontario Museum

We have audited the balance sheet of The Royal Ontario Museum as at June 30, 1992, the statements of financial operations of the Operating Fund, The Future Fund Today and Allied Trusts, and ROM Galleries Campaign, and the statement of cash flows of the Operating Fund for the year then ended. These financial statements are the responsibility of the Museum's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all

material respects, the financial position of the Museum as at June 30, 1992, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements.



Toronto, Canada
August 28, 1992
Chartered Accountants

THE ROYAL ONTARIO MUSEUM

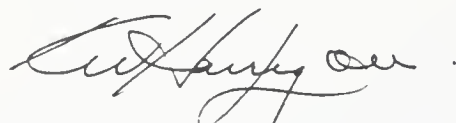
(Incorporated by Special Act of the Ontario Legislature as a corporation without share capital)

BALANCE SHEET

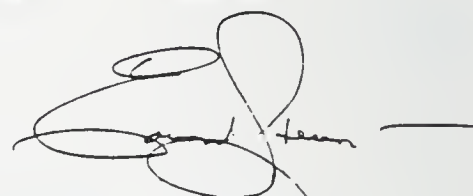
AS AT JUNE 30

ASSETS		
	1992	1991
	(in thousands of dollars)	
OPERATING FUND		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 8,904	\$ 9,420
Marketable securities (quoted market value: 1991—\$554)		553
Accounts receivable	408	573
Pledges receivable (note 2)	1,187	1,308
Grants receivable	24	21
Inventories	1,177	1,258
Prepaid expenses	107	82
Fixed assets at cost net of accumulated depreciation (1992—\$122; 1991—\$79) (note 1(g))	289	281
Deferred costs	<u>842</u>	<u>509</u>
	<u>\$12,938</u>	<u>\$14,005</u>
THE FUTURE FUND TODAY AND ALLIED TRUSTS		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 6,515	\$ 1,175
Investment in pooled funds at market value	6,461	6,018
Bequest receivable (note 5)		12,496
Accounts receivable	428	76
Pledges receivable (note 2)	<u>419</u>	<u>518</u>
	<u>\$13,823</u>	<u>\$20,283</u>
ROM GALLERIES CAMPAIGN		
Cash, short-term investments and accrued interest (at cost which approximates market value)	\$ 5,886	\$ 5,320
Investment in pooled funds at market value		1,864
Accounts receivable	66	207
Pledges receivable (note 2)	775	1,304
Grants receivable	43	521
Deferred costs	<u>46</u>	<u>139</u>
	<u>\$ 6,816</u>	<u>\$ 9,355</u>
Total	<u>\$33,577</u>	<u>\$43,643</u>

On behalf of the Board:



Kenneth W. Harrigan, Trustee



Edward E. Stewart, Trust

(See accompanying notes)

LIABILITIES AND FUND BALANCES**1992****1991****(in thousands of dollars)****OPERATING FUND**Accounts payable and accrued liabilities
Deferred revenue\$ 2,284
2,377
4,661\$ 2,567
2,500
5,067

Fund balance

—Operations

332

137

—Restricted (note 4)

7,9458,801\$12,938\$14,005**THE FUTURE FUND TODAY AND ALLIED TRUSTS**Accounts payable and accrued liabilities
Fund balance\$ 72
13,751\$ 793
19,490\$13,823\$20,283**ROM GALLERIES CAMPAIGN**Accounts payable and accrued liabilities
Fund balance\$ 206
6,610\$ 18
9,337\$ 6,816\$ 9,355

Total

\$33,577\$43,643

STATEMENT OF FINANCIAL OPERATIONS

OPERATING FUND

YEAR ENDED JUNE 30

	<u>Operations</u>	<u>Restricted</u>	<u>1992 Total</u>	<u>1991 Total</u>
(in thousands of dollars)				
REVENUES:				
Grants—				
Province of Ontario—base	\$21,809		\$21,809	\$20,930
—other	694	\$ 388	1,082	2,755
Government of Canada	208	161	369	540
Museum Generated				
Admission fees —general and exhibitions	1,500		1,500	1,270
—Planetarium	519		519	550
Museum programs	880		880	932
Professional services		571	571	520
Investment income	437	298	735	1,074
Sponsorships	185	1	186	58
Donations	46	1,089	1,135	2,109
Other	139	39	178	162
Museum services net income (loss) (note 3)				
Food services	157		157	235
Gift shops	85		85	(337)
Membership	161		161	248
Publications	<u>(65)</u>	<u>—</u>	<u>(65)</u>	<u>(14)</u>
Total revenues	<u>26,755</u>	<u>2,547</u>	<u>29,302</u>	<u>31,032</u>
EXPENDITURES:				
Curatorial and collections management	9,309	924	10,233	9,704
Building and security	5,834	1,145	6,979	6,409
General and administration	4,732	225	4,957	5,406
Education services and non-revenue public programs	1,929	50	1,979	2,034
Marketing and public relations	1,235	17	1,252	1,216
Planetarium	1,134	19	1,153	1,130
Artifacts and specimens		997	997	1,004
Temporary and special exhibitions	918		918	802
Exhibit services	830	41	871	810
Library	<u>624</u>	<u>—</u>	<u>624</u>	<u>591</u>
Total expenditures	<u>26,545</u>	<u>3,418</u>	<u>29,963</u>	<u>29,106</u>
Excess (deficiency) of revenues over expenditures	210	(871)	(661)	1,926
Transfers between funds	(15)	15		114
Fund balance, beginning of year	<u>137</u>	<u>8,801</u>	<u>8,938</u>	<u>6,898</u>
Fund balance, end of year	<u>\$ 332</u>	<u>\$7,945</u>	<u>\$ 8,277</u>	<u>\$ 8,938</u>

(See accompanying notes)

STATEMENT OF FINANCIAL OPERATIONS

THE FUTURE FUND TODAY AND ALLIED TRUSTS

YEAR ENDED JUNE 30

	<u>1992</u>	<u>1991</u>
	(in thousands of dollars)	
REVENUES:		
Bequests, donations and fundraising events (net) (note 5)	\$ 1,207	\$14,123
Investment income	<u>2,045</u>	<u>737</u>
	<u>3,252</u>	<u>14,860</u>
EXPENDITURES:		
For trust purposes—The Future Fund Today	158	265
—Allied Trusts (note 5)	8,431	917
Fundraising, development and administration costs	<u>402</u>	<u>395</u>
	<u>8,991</u>	<u>1,577</u>
Excess (deficiency) of revenues over expenditures	(5,739)	13,283
Transfers between funds		(114)
Fund balance, beginning of year	<u>19,490</u>	<u>6,321</u>
Fund balance, end of year	<u>\$13,751</u>	<u>\$19,490</u>

The Future Fund Today and Allied Trusts at June 30, 1992, consist of the following:

The Future Fund Today
The Far Eastern Endowment Fund
R. S. McLaughlin Planetarium Endowment Fund
Sigmund Samuel Fund
Brocklebank Estate Fund

(See accompanying notes)

STATEMENT OF FINANCIAL OPERATIONS

ROM GALLERIES CAMPAIGN

YEAR ENDED JUNE 30

	Cumulative balance June 30, 1991	Revenues and expenditures during the year	Cumulative balance June 30, 1992
(in thousands of dollars)			
REVENUES:			
Grants—			
Province of Ontario			
Gallery development	\$10,000		\$10,000
French Language		\$ 5	5
Government of Canada			
Economic Regional			
Development Assistance	5,000		5,000
Communications Canada	184		184
French Language	291	49	340
Other	23		23
Bequests, donations and fundraising events (net)	14,281	(116)	14,165
Investment income	<u>5,259</u>	<u>565</u>	<u>5,824</u>
	<u>35,038</u>	<u>503</u>	<u>35,541</u>
EXPENDITURES:			
Galleries	23,111	2,931	26,042
Fundraising and development costs	<u>2,944</u>	<u>299</u>	<u>3,243</u>
	<u>26,055</u>	<u>3,230</u>	<u>29,285</u>
Excess (deficiency) of revenues over expenditures	8,983	(2,727)	6,256
Transfers between funds	<u>354</u>		<u>354</u>
Fund balance, end of year	<u>\$ 9,337</u>	<u>(\$2,727)</u>	<u>\$ 6,610</u>

(See accompanying notes)

STATEMENT OF CASH FLOWS

OPERATING FUND

YEAR ENDED JUNE 30

	<u>1992</u>	<u>1991</u>
	(in thousands of dollars)	
Excess (deficiency) of revenues over expenditures	(\$661)	\$1,926
Add charges (deduct credits) not involving a current cash payment		
Donations in kind	(867)	(708)
Acquisition of artifacts and specimens	867	708
Depreciation of fixed assets	<u>43</u>	<u>38</u>
	<u>(618)</u>	<u>1,964</u>
Changes in non-cash balances		
Accounts, pledges and grants receivable	283	(790)
Accounts payable and accrued liabilities	(283)	446
Deferred revenue	(123)	416
Inventories	81	606
Marketable securities	553	(314)
Purchase of fixed assets	(51)	(18)
Prepaid expenses and deferred costs	(358)	(89)
Transfers between funds	<u> </u>	<u>114</u>
	<u>102</u>	<u>371</u>
Net increase (decrease) in cash during the year	(516)	2,335
Cash, short-term investments and accrued interest, beginning of year	<u>9,420</u>	<u>7,085</u>
Cash, short-term investments and accrued interest, end of year	<u><u>\$8,904</u></u>	<u><u>\$9,420</u></u>

(See accompanying notes)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1992

1. Summary of significant accounting policies

The financial statements of the Royal Ontario Museum (the "Museum") have been prepared by management in accordance with generally accepted accounting principles, with the exception of the accounting treatment of vacation pay of salaried employees (note 1(c)). The Museum is a scheduled agency of the Province of Ontario and accordingly is not required to prepare its financial statements in accordance with generally accepted accounting principles as set out in accounting recommendations issued by The Canadian Institute of Chartered Accountants.

The following summary of accounting policies is set forth to facilitate the understanding of these financial statements.

(a) Fund Accounting—

In order to ensure observance of the limitations and restrictions placed on the use of resources available to the Museum, the accounts of the Museum are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the donors or in accordance with directives issued by the Board of Trustees. Transfers between funds are made when it is considered appropriate and authorized by the Board of Trustees. For financial reporting purposes, the accounts have been classified into the following three groupings:

(i) Operating Fund—

This includes the day-to-day operating transactions of the Museum. It also includes amounts received by the Museum that are designated by the Board of Trustees or Museum management to be restricted to certain expenditures of an operating nature. The restricted funds include the following:

Grants—

Funds received from various governments and private agencies to finance specific research projects.

Museum restricted funds—

Funds for general or special purposes that have been reserved in accordance with directives issued by the Board of Trustees or by Museum management.

Departmental reserves—

Funds received from cross-appointment teaching and other activities of staff in the Curatorial and other Museum departments to assist in the financing of departmental expenditures.

Museum consolidation reserve—

Funds received and receivable to consolidate, reorganize, and create new space for the Museum.

Capital replacement reserve—

Funds that have been set aside for major capital improvements and replacements.

Reference is made to note 4 for details of the restricted funds.

(ii) The Future Fund Today and Allied Trusts—

This includes amounts received and pledged to create an endowment fund and to expend funds to maintain the collections, scientific research, and expeditions at a world class level. Fundraising and development costs are allocated to The Future Fund Today and Allied Trusts and to the ROM Galleries Campaign based on fundraising efforts.

(iii) ROM Galleries Campaign—

This includes amounts received and pledged from the Campaign and expenditures incurred to design and install exhibits in the Museum's gallery spaces.

(b) Bequests, donations, and grants—

Bequests, donations, and capital project grants are recorded as revenues when pledged at their estimated realizable value. Grants for operations are recorded as revenues during the period when the related expenditures are recorded.

(c) Vacation pay—

Vacation pay is accrued when earned for hourly paid employees and is recorded when paid for salaried employees.

(d) Marketable securities—

Investments in pooled fund units are carried at market value. Increases or decreases in the market value of the pooled fund units are recorded as investment income in the period in which they occur. Other investments are recorded at cost. The gain or loss on the sale of securities is based on the average carrying value of the securities sold.

(e) Inventories—

Inventories, which consist mainly of gift shop items held for sale, publications, and supplies, are stated at the lower of cost and net realizable value.

(f) Deferred costs—

Costs of exhibitions are deferred until the exhibitions are opened to the public and then are charged to operations over the period of the exhibitions to which they relate.

(g) Fixed assets—

The land, buildings, collections, and contents are each carried in the accounts at a nominal value of \$1. Construction costs and other fixed asset additions relating to non-revenue-producing activities are expensed. Equipment, furniture, and fixtures relating to the Museum's services and other revenue-producing operations are capitalized and depreciated over the estimated useful lives of the assets.

Artifacts and specimens that are acquired by gift during the year are recorded as donation revenue at their appraised values. The cost or appraised value of gifts, artifacts, and specimens acquired during the year is expensed.

(h) Expenditures—

Expenditures are reported in the statement of financial operations of the Operating Fund on a functional basis. Expenditures by category comprise:

	Operations	Restricted	Total
	(in thousands of dollars)		
<i>Year ended June 30, 1992</i>			
Salaries, wages and benefits	\$19,859	\$ 575	\$20,434
Purchased goods and services	6,686	2,843	9,529
	<u>\$26,545</u>	<u>\$ 3,418</u>	<u>\$29,963</u>
<i>Year ended June 30, 1991</i>			
Salaries, wages and benefits	\$19,672	\$ 485	\$20,157
Purchased goods and services	6,321	2,628	8,949
	<u>\$25,993</u>	<u>\$ 3,113</u>	<u>\$29,106</u>

(i) Donated services—

Volunteers perform various services on behalf of the Museum. The value of these donated services is not recorded in the accounts.

2. Pledges receivable

Pledges receivable include amounts due to be collected in the following years ending June 30:

	Operating Fund	The Future Fund Today and Allied Trusts	ROM Galleries Campaign
	(in thousands of dollars)		
1993	\$1,125	\$162	\$283
1994	43	130	55
1995	17	98	120
1996	2	29	117
1997			100
1998 and thereafter			100
	<u>\$1,187</u>	<u>\$419</u>	<u>\$775</u>

3. Museum services

Certain revenue-producing operations of the Museum are presented on a net basis in the Operating Fund statement of financial operations since their revenues and expenditures are directly related. The gross revenues and expenditures of these operations are as follows:

	Revenues	Expenditures	Net income (loss)
	(in thousands of dollars)		
<i>Year ended June 30, 1992</i>			
Food services	\$2,200	\$2,043	\$ 157
Gift shops	1,717	1,632	85
Membership	1,291	1,130	161
Publications	283	348	(65)
<i>Year ended June 30, 1991</i>			
Food services	\$2,108	\$1,873	\$ 235
Gift shops	1,693	2,030	(337)
Membership	1,561	1,313	248
Publications	237	251	(14)

4. Restricted funds

A summary of the changes in the various restricted fund balances for fiscal 1992 is as follows:

	Funds June 30, 1991	Revenues	Expenditures	Transfers	Funds June 30, 1992
	(in thousands of dollars)				
Grants	\$ 89	\$ 172	\$ 158	\$ (6)	\$ 97
Museum restricted	1,583	1,807	1,806	22	1,606
Departmental	589	525	436	21	699
Museum consolidation	5,722		734		4,988
Capital replacement	818	43	284	(22)	555
	<u>\$8,801</u>	<u>\$2,547</u>	<u>\$3,418</u>	<u>\$ 15</u>	<u>\$7,945</u>

Expenditures made on the Museum consolidation and capital replacement consist primarily of fixed asset additions.

5. Bequest

As at June 30, 1992, the Museum as a beneficiary of an estate has received \$14,202,000 of which \$706,000 was recorded as revenue during the year

ended June 30, 1992 (1991—\$13,496,000 including a balance receivable of \$12,496,000). A further amount of approximately \$800,000 is expected to be received from the estate during 1993.

The terms of the bequest require the Museum to spend all of the capital and the related investment income by June 17, 1995, on the acquisition of oriental and far eastern artifacts. As at June 30, 1992, the Museum has spent \$8,820,000 on the acquisition of such artifacts, of which \$8,065,000 was incurred during the year ended June 30, 1992 (1991—\$755,000).

6. Pension plan

The Museum maintains a contributory defined benefits pension plan, which covers all of its employees and pensioners. The plan provides pensions based on length of service and final average earnings.

Actuarial reports prepared during the year, which were based on projections of employees' compensation levels to the time of retirement, indicate that the present value of accrued pension benefits, and the net assets available to provide for the benefits at market related values, are as follows:

	June 30, 1992	June 30, 1991
	(in thousands of dollars)	
Pension fund assets	\$23,422	\$21,675
Accrued pension benefits	<u>20,260</u>	<u>20,800</u>
Surplus	<u>\$ 3,162</u>	<u>\$ 875</u>

The pension expense of \$150,332 (1991—\$532,000) includes the amortization of experience gains and losses. These amounts are being amortized on a straight-line basis over a period of 16 years.

7. Commitments

As at June 30, 1992, the Museum is committed to future expenditures of \$3,208,000 by fund as follows:

Operating Fund—operations	\$1,506,000
Operating Fund—restricted	1,519,000
ROM Galleries Campaign	<u>183,000</u>
	<u>\$3,208,000</u>

8. Income taxes

The Museum is registered as a charitable organization under the Income Tax Act (Canada) (the "Act") and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Museum must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

9. Related party transactions

As a result of the operational integration of the Museum and The George R. Gardiner Museum of Ceramic Art ("the Gardiner Museum"):

- (i) admissions revenues received by the Museum or the Gardiner Museum entitle visitors to visit both museums;
- (ii) the Museum pays for certain expenditures on behalf of the Gardiner Museum for which it is reimbursed at cost; and
- (iii) the Museum provides certain administrative and other services to the Gardiner Museum at no cost.



Left: Two Toronto teenagers look at the dress of teens from another generation in the exhibition *Toronto Teenagers: Making Choices in the 1990s*.

À gauche : Deux adolescents de Toronto regardent des vêtements que portaient des adolescents d'une autre génération, lors de l'exposition *Adolescents de Toronto : leur choix dans les années 1990*.

Right: Children could touch an octopus's sucker at ROM Express, the March Break program.

Below: Dancers entertain in Eaton Court at the Museum's *Fiesta del Sol* in July.

À droite : Les enfants pouvaient toucher une ventouse de pieuvre lors du programme du Congé scolaire de mars, intitulé ROM Express.

Ci-dessous : Danse présentée dans la Cour John David et Signy Eaton, lors du programme *Fiesta del Sol* tenu en juillet.



RAPPORT DES VÉRIFICATEURS

Aux administrateurs du Musée royal de l'Ontario

Nous avons vérifié le bilan du Musée royal de l'Ontario au 30 juin 1992 et les états des résultats du Fonds d'administration générale, du Fonds pour l'avenir et fiducies apparentées et de la Campagne de financement des galeries du ROM et des mouvements de trésorerie du Fonds d'administration générale de l'exercice terminé à cette date. La responsabilité de ces états financiers incombe à la direction du Musée. Notre responsabilité consiste à exprimer une opinion sur ces

états financiers en nous fondant sur notre vérification.

Notre vérification a été effectuée conformément aux normes de vérification généralement reconnues. Ces normes exigent que la vérification soit planifiée et exécutée de manière à fournir un degré raisonnable de certitude quant à l'absence d'inexactitudes importantes dans les états financiers. La vérification comprend le contrôle par sondages des informations probantes à l'appui des montants et des autres éléments d'information fournis dans les états financiers. Elle comprend également l'évaluation des principes comptables suivis et des estimations importantes

faites par la direction, ainsi qu'une appréciation de la présentation d'ensemble des états financiers.

À notre avis, ces états financiers présentent fidèlement, à tous égards importants, la situation financière du Musée au 30 juin 1992 ainsi que les résultats de ses activités et l'évolution de sa situation financière pour l'exercice terminé à cette date selon les principes comptables décrits à la note 1 afférente aux états financiers.



Toronto, Canada
Le 28 août 1992

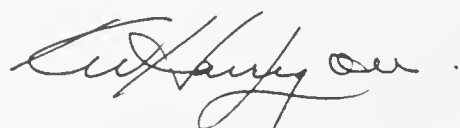
BILANS

Aux 30 juin

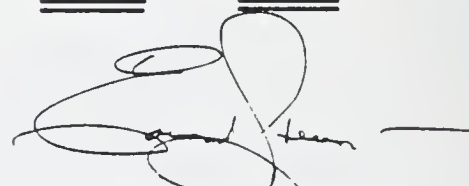
ACTIF

	1992	1991
	\$	\$
	[en milliers]	
FONDS D'ADMINISTRATION GÉNÉRALE		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	8 904	9 420
Titres négociables [au cours du marché : 554 \$ en 1991]	0	553
Débiteurs	408	573
Promesses de dons à recevoir [note 2]	1 187	1 308
Subventions à recevoir	24	21
Stocks	1 177	1 258
Charges payées d'avance	107	82
Immobilisations au coût, déduction faite de l'amortissement cumulé [122 \$ en 1992; 79 \$ en 1991] [note 1 g)]	289	281
Charges comptabilisées d'avance	842	509
	<u>12 938</u>	<u>14 005</u>
FONDS POUR L'AVENIR ET FIDUCIES APPARENTÉES		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	6 515	1 175
Placements dans des parts de fonds communs de placement à la valeur marchande	6 461	6 018
Legs à recevoir [note 5]	0	12 496
Débiteurs	428	76
Promesses de dons à recevoir [note 2]	419	518
	<u>13 823</u>	<u>20 283</u>
CAMPAGNE DE FINANCEMENT DES GALERIES DU ROM		
Encaisse, placements à court terme et intérêts courus [au coût qui se rapproche de la valeur marchande]	5 886	5 320
Placements dans des parts de fonds communs de placement à la valeur marchande	0	1 864
Débiteurs	66	207
Promesses de dons à recevoir [note 2]	775	1 304
Subventions à recevoir	43	521
Charges comptabilisées d'avance	46	139
	<u>6 816</u>	<u>9 355</u>
Total	<u>33 577</u>	<u>43 643</u>

Au nom du Conseil d'administration :



Kenneth W. Harrigan, administrateur



Edward E. Stewart, administrateur

(Voir les notes afférentes aux états financiers)

PASSIF ET SOLDES DES FONDS

	1992 \$ [en milliers]	1991 \$ [en milliers]
FONDS D'ADMINISTRATION GÉNÉRALE		
Créditeurs et charges à payer	2 284	2 567
Produits comptabilisés d'avance	2 377	2 500
	4 661	5 067
Solde du fonds		
– Fonctionnement	332	137
– Assujetti à des restrictions [note 4]	<u>7 945</u>	<u>8 801</u>
	<u><u>12 938</u></u>	<u><u>14 005</u></u>
 FONDS POUR L'AVENIR ET FIDUCIES APPARENTÉES		
Créditeurs et charges à payer	72	793
Solde du fonds	<u>13 751</u>	<u>19 490</u>
	<u><u>13 823</u></u>	<u><u>20 283</u></u>
 CAMPAGNE DE FINANCEMENT DES GALERIES DU ROM		
Créditeurs et charges à payer	206	18
Solde du fonds	6 610	9 337
	<u>6 816</u>	<u>9 355</u>
 Total	<u><u>33 577</u></u>	<u><u>43 643</u></u>

FONDS D'ADMINISTRATION GÉNÉRALE

Exercices terminés les 30 juin

	Fonction- nement \$	Assujetti à des restrictions \$	Total 1992 \$	Total 1991 \$
[en milliers]				
PRODUITS				
Subventions				
Province de l'Ontario				
– De base	21 809		21 809	20 930
– Autres	694	388	1 082	2 755
Gouvernement du Canada	208	161	369	540
Produits découlant du Musée				
Prix d'entrée				
– Général et expositions	1 500		1 500	1 270
– Planétarium	519		519	550
Programmes du Musée	880		880	932
Services professionnels		571	571	520
Revenus de placements	437	298	735	1 074
Parrainage	185	1	186	58
Dons	46	1 089	1 135	2 109
Divers	139	39	178	162
Revenu net (perte nette) des services du Musée [note 3]				
Services alimentaires	157		157	235
Boutiques	85		85	(337)
Adhésions	161		161	248
Publications	(65)		(65)	(14)
Total des produits	26 755	2 547	29 302	31 032
CHARGES				
Conservation et gestion de collections	9 309	924	10 233	9 704
Bâtiments et sécurité	5 834	1 145	6 979	6 409
Charges générales et administratives	4 732	225	4 957	5 406
Services éducatifs et programmes n'entraînant pas de produits	1 929	50	1 979	2 034
Commercialisation et relations publiques	1 235	17	1 252	1 216
Planétarium	1 134	19	1 153	1 130
Artefacts et spécimens		997	997	1 004
Expositions temporaires et spéciales	918		918	802
Services d'exposition	830	41	871	810
Bibliothèque	624		624	591
Total des charges	26 545	3 418	29 963	29 106
Excédent (déficit)	210	(871)	(661)	1 926
Virements interfonds	(15)	15	0	114
Solde du fonds au début de l'exercice	137	8 801	8 938	6 898
Solde du fonds à la fin de l'exercice	332	7 945	8 277	8 938
(Voir les notes afférentes aux états financiers)				

FONDS POUR L'AVENIR ET FIDUCIES APPARENTÉES

Exercices terminés les 30 juin

	1992 \$	1991 \$
	[en milliers]	
PRODUITS		
Legs, dons et levées de fonds, net <i>[note 5]</i>	1 207	14 123
Revenus de placements	2 045	737
	<u>3 252</u>	<u>14 860</u>
CHARGES		
À des fins fiduciaires		
– Fonds pour l'avenir	158	265
– Fiducies apparentées <i>[note 5]</i>	8 431	917
Frais de levée de fonds, d'expansion et d'administration	402	395
	<u>8 991</u>	<u>1 577</u>
Excédent (déficit)	(5 739)	13 283
Virements interfonds		(114)
Solde du fonds au début de l'exercice	<u>19 490</u>	<u>6 321</u>
Solde du fonds à la fin de l'exercice	<u>13 751</u>	<u>19 490</u>
Le Fonds pour l'avenir et fiducies apparentées regroupe au 30 juin 1992 :		
Le Fonds pour l'avenir		
Le Fonds de dotation de l'Extrême-Orient		
Le Fonds de dotation du Planétarium R.S. McLaughlin		
Le Fonds Sigmund Samuel		
Le Fonds Succession Brocklebank		

(Voir les notes afférentes aux états financiers)

ÉTATS DES RÉSULTATS

CAMPAGNE DE FINANCEMENT DES GALERIES DU ROM

Exercices terminés les 30 juin

	Solde cumulatif au 30 juin 1991 \$	Produits et charges au cours de l'exercice \$ [en milliers]	Solde cumulatif au 30 juin 1992 \$
PRODUITS			
Subventions			
Province de l'Ontario			
Expansion des galeries	10 000		10 000
Services en français		5	5
Gouvernement du Canada			
Aide en vertu de l'entente de développement économique et régional	5 000		5 000
Communications Canada	184		184
Services en français	291	49	340
Divers	23		23
Legs, dons et levées de fonds, net	14 281	(116)	14 165
Revenus de placements	<u>5 259</u>	<u>565</u>	<u>5 824</u>
	<u>35 038</u>	<u>503</u>	<u>35 541</u>
CHARGES			
Galleries	23 111	2 931	26 042
Frais de levée de fonds et d'expansion	<u>2 944</u>	<u>299</u>	<u>3 243</u>
	<u>26 055</u>	<u>3 230</u>	<u>29 285</u>
Excédent (déficit)	8 983	(2 727)	6 256
Virements interfonds	<u>354</u>	<u>—</u>	<u>354</u>
Solde du fonds à la fin de l'exercice	<u>9 337</u>	<u>(2 727)</u>	<u>6 610</u>

(Voir les notes afférentes aux états financiers)

ÉTATS DES MOUVEMENTS DE TRÉSORERIE

FONDS D'ADMINISTRATION GÉNÉRALE

Exercices terminés les 30 juin

	1992 \$	1991 \$
	[en milliers]	
Excédent (déficit)	(661)	1 926
Ajouter les imputations (déduire les crédits) ne nécessitant pas de sorties de fonds à court terme		
Dons en nature	(867)	(708)
Acquisition d'artefacts et de spécimens	867	708
Amortissement des immobilisations	43	38
	<u>(618)</u>	<u>1 964</u>
Variations des soldes hors caisse		
Débiteurs, promesses de dons et subventions à recevoir	283	(790)
Créditeurs et charges à payer	(283)	446
Produits comptabilisés d'avance	(123)	416
Stocks	81	606
Titres négociables	553	(314)
Acquisition d'immobilisations	(51)	(18)
Charges payées d'avance et charges comptabilisées d'avance	(358)	(89)
Virements interfonds		114
	<u>102</u>	<u>371</u>
Augmentation (diminution) nette des liquidités au cours de l'exercice	(516)	2 335
Encaisse, placements à court terme et intérêts cours au début de l'exercice	<u>9 420</u>	<u>7 085</u>
Encaisse, placements à court terme et intérêts courus à la fin de l'exercice	<u>8 904</u>	<u>9 420</u>

(Voir les notes afférentes aux états financiers)

NOTES AFFÉRENTES AUX ÉTATS FINANCIERS

1) SOMMAIRE DES PRINCIPALES CONVENTIONS COMPTABLES

Les états financiers du Musée royal de l'Ontario (le « Musée ») ont été dressés par la direction selon les principes comptables généralement reconnus, à l'exception du traitement comptable des indemnités de vacances des employés salariés [note 1 c)]. Le Musée est un organisme établi par la province de l'Ontario et, par conséquent, n'est pas tenu de dresser ses états financiers conformément aux principes comptables généralement reconnus définis dans les recommandations en matière de comptabilité publiées par l'Institut Canadien des Comptables Agréés.

Le sommaire suivant des conventions comptables est donné dans le but de faciliter la compréhension des présents états financiers.

a) Comptabilité par fonds

Afin d'assurer le respect des limites et des restrictions relatives à l'utilisation des ressources dont le Musée peut disposer, les comptes du Musée sont tenus conformément aux principes de la comptabilité par fonds. Par conséquent, les ressources sont classées à des fins de comptabilité et de présentation de l'information. Ces fonds sont détenus conformément aux objectifs précisés par les donateurs ou aux directives émises par le Conseil d'administration. Les virements inter-fonds sont effectués lorsqu'ils sont jugés appropriés et qu'ils sont autorisés par le Conseil d'administration. Aux fins de présentation de l'information financière, les comptes ont été classés sous les trois groupes suivants :

i) Fonds d'administration générale —

Ce fonds inclut les opérations quotidiennes de fonctionnement du Musée. Il comprend également les sommes reçues par le Musée que le Conseil d'administration ou la direction du Musée affecte à certaines dépenses relevant du fonctionnement. Ces fonds assujettis à des restrictions comprennent ce qui suit :

Subventions —

Sommes reçues de divers gouvernements et organismes privés pour financer des projets particuliers de recherche.

Fonds assujettis à des restrictions du Musée —

Fonds destinés à des fins générales ou spéciales, et qui ont été réservés conformément aux directives émises par le Conseil d'administration ou la direction du Musée.

Réserves des départements et service —

Fonds reçus de l'enseignement à nominations conjointes et d'autres activités du personnel de la Division de la conservation et d'autres services du Musée pour aider au financement de dépenses des divers départements et services.

Réserve de consolidation du Musée —

Fonds reçus et à recevoir pour consolider, réorganiser et créer de nouveaux espaces dans le Musée.

Réserve de remplacement d'immobilisations —

Fonds réservés aux améliorations importantes qui sont apportées aux immobilisations et au remplacement d'immobilisations.

Voir la note 4 pour plus de détails sur les fonds assujettis à des restrictions.

ii) Fonds pour l'avenir et fiducies apparentées —

Ce fonds comprend les sommes reçues et les promesses de dons pour créer un fonds de dotation et accroître les sommes visant à

maintenir la renommée mondiale des collections, de la recherche scientifique et des expéditions. Les frais de levée de fonds et d'expansion sont répartis entre le Fonds pour l'avenir et fiducies apparentées et la Campagne de financement des galeries du ROM en fonction des résultats des levées de fonds.

iii) Campagne de financement des galeries du ROM —

Sommes reçues et promesses de dons dans le cadre de la campagne, et charges engagées pour concevoir et installer les expositions dans les espaces des galeries.

b) Legs, dons et subventions —

Les legs, les dons et les subventions de projets d'investissement sont comptabilisés à titre de produits, lorsqu'ils sont promis, à leur valeur de réalisation estimative. Les subventions de fonctionnement sont comptabilisées à titre de produits au cours de la période pendant laquelle les charges correspondantes sont comptabilisées.

c) Indemnités de vacances —

Les indemnités de vacances sont inscrites lorsqu'elles sont gagnées par les employés horaires et comptabilisées lorsqu'elles sont payées pour les employés salariés.

d) Titres négociables —

Les placements dans des parts de fonds communs de placement sont comptabilisés à la valeur marchande. Les augmentations ou diminutions de la valeur marchande des parts de fonds communs de placement sont comptabilisées à titre de revenus de placements au cours de la période où elles se produisent.

Les autres placements sont comptabilisés au coût. Le gain ou la perte à la vente de titres est établi selon la valeur comptable moyenne des titres vendus.

e) Stocks —

Les stocks, qui se composent principalement d'articles vendus dans les boutiques, de publications et de fournitures, sont comptabilisés au moindre du coût et de la valeur de réalisation nette.

f) Charges comptabilisées d'avance —

Les charges relatives aux expositions sont reportées jusqu'à l'inauguration des expositions, et sont alors imputées à l'exercice pendant la durée de l'exposition à laquelle elles se rapportent.

g) Immobilisations —

Le terrain, les bâtiments, les collections et leur contenu sont comptabilisés à une valeur nominale de 1 \$. Les frais de construction et les autres acquisitions d'immobilisations relatives aux activités n'entraînant pas de produits sont imputés à l'exercice. Le matériel, le mobilier et les agencements relatifs aux services du Musée et aux autres activités entraînant des produits sont capitalisés et amortis sur leur durée d'utilisation prévue.

Les artefacts et les spécimens acquis grâce à des dons au cours de l'exercice sont comptabilisés comme produits de dons à leur valeur estimative. Le coût ou la valeur estimative des dons, des artefacts et des spécimens acquis au cours de l'exercice est imputé à celui-ci.

h) Charges —

Les charges sont portées à l'état des résultats du Fonds d'administration générale selon l'activité. Les charges par catégorie comprennent :

	Fonctionnement \$	Assujetti à des restrictions \$	Total \$
	[en milliers]		
Exercice terminé le 30 juin 1992			
Salaires et avantages sociaux	19 859	575	20 434
Achat de marchandises et services	6 686	2 843	9 529
	<u>26 545</u>	<u>3 418</u>	<u>29 963</u>
Exercice terminé le 30 juin 1991			
Salaires et avantages sociaux	19 672	485	20 157
Achat de marchandises et services	6 321	2 628	8 949
	<u>25 993</u>	<u>3 113</u>	<u>29 106</u>

i) **Services de bénévolat —**

Les bénévoles accomplissent diverses tâches pour le compte du Musée. La valeur de ces services de bénévolat n'est pas comptabilisée.

2) **PROMESSES DE DONS À RECEVOIR**

Les promesses de dons à recevoir comprennent les sommes devant être perçues au cours des exercices suivants se terminant le 30 juin :

	Fonds d'administration générale \$	Fonds pour l'avenir et fiducies apparentées \$	Campagne de financement des galeries du ROM \$
	[en milliers]		
1993	1 125	162	283
1994	43	130	55
1995	17	98	120
1996	2	29	117
1997			100
1998 et par la suite			100
	<u>1 187</u>	<u>419</u>	<u>775</u>

3) **SERVICES DU MUSÉE**

Le montant de certaines activités du Musée entraînant des produits qui figurent à l'état des résultats du Fonds d'administration générale est net, puisque les produits et les charges de ces activités sont directement liés. Les produits et charges bruts de ces activités se présentent comme suit :

	Produits \$	Charges \$	Revenu net (perte nette) \$
	[en milliers]		
Exercice terminé le 30 juin 1992			
Services alimentaires	2 200	2 043	157
Boutiques	1 717	1 632	85
Adhésions	1 291	1 130	161
Publications	283	348	(65)
Exercice terminé le 30 juin 1991			
Services alimentaires	2 108	1 873	235
Boutiques	1 693	2 030	(337)
Adhésions	1 561	1 313	248
Publications	237	251	(14)

4) **FONDS ASSUJETTIS À DES RESTRICTIONS**

Les variations des soldes des divers fonds assujettis à des restrictions se résument comme suit pour l'exercice 1992 :

	Fonds au 30 juin 1991 \$	Produits \$	Charges \$	Virements \$	Fonds au 30 juin 1992 \$
	[en milliers]				
Subventions	89	172	158	(6)	97
Assujettis à des restrictions du Musée	1 583	1 807	1 806	22	1 606
Départements et services	589	525	436	21	699
Consolidation du Musée	5 722		734		4 988
Remplacement d'immobilisations	818	43	284	(22)	555
	<u>8 801</u>	<u>2 547</u>	<u>3 418</u>	<u>15</u>	<u>7 945</u>

Les dépenses consacrées à la consolidation du Musée et au remplacement d'immobilisations se composent principalement d'acquisitions d'immobilisations.

5) **legs**

Au 30 juin 1992, le Musée avait reçu 14 202 000 \$ en sa qualité de bénéficiaire d'une succession. De cette somme, un montant de 706 000 \$ a été comptabilisé à titre de produits pendant l'exercice terminé le 30 juin 1992 (13 496 000 \$ en 1991, y compris un solde à recevoir de 12 496 000 \$). Un montant additionnel de près de 800 000 \$ devrait être reçu de la succession au cours de 1993.

En vertu de ce legs, le Musée est tenu de consacrer la totalité du capital et des revenus de placements en découlant à l'acquisition d'artefacts d'Orient et d'Extrême-Orient d'ici le 17 juin 1995. Au 30 juin 1992, le Musée avait affecté un montant de 8 820 000 \$ à l'acquisition de ces artefacts, dont 8 065 000 \$ ont été engagés pendant l'exercice terminé le 30 juin 1992 (755 000 \$ en 1991).

6) **RÉGIME DE RETRAITE**

Le Musée offre un régime de retraite contributif à prestations déterminées à tous ses employés et rentiers. Le régime prévoit le versement de prestations fondées sur le nombre d'années de service et le salaire moyen de fin de carrière des bénéficiaires.

Les rapports actuariels préparés au cours de l'exercice, qui sont fondés sur la projection des niveaux de rémunération des employés au moment de leur retraite, indiquent que la valeur actuelle des prestations constituées et l'actif net disponible pour honorer ces engagements, évalué à une valeur axée sur la valeur marchande, s'établissent comme suit :

	30 juin 1992 \$	30 juin 1991 \$
	[en milliers]	
Actif de la caisse de retraite	23 422	21 675
Prestations constituées	20 260	20 800
Surplus	<u>3 162</u>	<u>875</u>

La charge de retraite de 150 332 \$ [532 000 \$ en 1991] comprend l'amortissement des gains et des pertes actuariels. Ces montants sont amortis, selon la méthode linéaire, sur une période de 16 ans.

7) **ENGAGEMENTS**

Au 30 juin 1992, les engagements de dépenses à venir du Musée s'élèvent à 3 208 000 \$ répartis entre les fonds suivants :

	\$
Fonds d'administration générale – fonctionnement	1 506 000
Fonds d'administration générale – assujetti à des restrictions	1 519 000
Campagne de financement des galeries du ROM	183 000
	<u>3 208 000</u>

8) IMPÔTS SUR LE REVENU

Le Musée est reconnu comme organisme de charité en vertu de la Loi de l'impôt sur le revenu du Canada [la « Loi »] et, à ce titre, est exonéré d'impôts sur le revenu. Il est ainsi en mesure de donner des reçus pour dons de charité aux fins de l'impôt sur le revenu. Le Musée doit remplir certains critères prévus dans la Loi pour conserver son statut d'organisme de charité enregistré en vertu de la Loi. De l'avis de la direction, le Musée satisfait à ces exigences.

9) OPÉRATIONS ENTRE APPARENTÉS

Par suite de l'intégration des activités du Musée et du Musée de l'art céramique George R. Gardiner [« le musée Gardiner »] :

- i) les produits provenant du prix d'entrée du Musée ou du musée Gardiner permettent au public de visiter les deux musées;
- ii) le Musée paye certaines charges pour le compte du musée Gardiner qui lui sont remboursées au coût;
- iii) le Musée offre, sans frais, au musée Gardiner certains services administratifs et autres services.

